IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.352 OF 2004

The Commissioner of Income Tax ..Appellant.

V/s.

Bhishamlal P.Ahuja ..Respondent.

Mr.A.S.Rao for appellant.

Mr.Jitendra Jain i/b.RMG Law Associates for respondent.

CORAM : H.L.GOKHALE AND J.P.DEVADHAR, JJ.

DATED : 22ND NOVEMBER, 2005.

P.C. :-

. The amount involved in this matter is less than Rs.2,00,000/-. The Circular dated 27/3/2000 issued by the C.B.D.T. requires the revenue not to carry such matter any further. Appeal is, therefore, dismissed.

(H.L.GOKHALE, J.)

(J.P.DEVADHAR, J.)

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